

**UNITED STATES DISTRICT COURT
THE MIDDLE DISTRICT OF TENNESSEE**

UNITED STATES OF AMERICA, and
CHRIS GRIMES
REVENUE OFFICER OF THE
INTERNAL REVENUE SERVICE

Petitioner

v.

THOMAS L. NELSON

Respondent.

Civil Action No.

DECLARATION

Chris Grimes, declarant herein declares:

1. I am a duly commissioned Revenue Officer employed in the Small Business/Self-Employed Division of the Internal Revenue Service at 801 Broadway, Room 149, MDP 28, Nashville, Tennessee 37203.

2. In my capacity as a Revenue Officer, I am conducting an investigation into the collection of the tax liability of Thomas L. Nelson, for the taxable periods ending December 31, 2003 and December 31, 2007.

3. In furtherance of the above investigation and in accordance with Section 7602 of Title 26, U.S.C., I, Chris Grimes, issued on September 20, 2011 an administrative summons, Internal Revenue Service Form 6637, to Thomas L. Nelson, to give testimony and to produce for examination books, papers, records, or other data as described in said summons.

The summons is attached to the petition as Exhibit A.

4. In accordance with Section 7603 of Title 26, U.S.C., on September 22, 2011, I served an attested copy of the Internal Revenue Service summons described in Paragraph 3 above on the respondent, Thomas L. Nelson, by leaving a copy at the last and usual place of abode, as evidenced in the certificate of service on the reverse side of the summons.

5. On October 20, 2001, the respondent, Thomas L. Nelson, did not appear. The respondent's refusal to comply with the summons continues to the date of this declaration.

6. The books, papers, records, or other data sought by the summons are not already in the possession of the Internal Revenue Service.

7. There is no Justice Department referral in effect within the meaning of Section 7602 of Title 26, U.S.C. with respect to the respondent.

8. All administrative steps required by the Internal Revenue Code for issuance of a summons have been taken.

9. It is necessary to obtain the testimony and to examine the books, papers, records, or other data sought by the summons in order to properly investigate the

collection of the tax liability of Thomas L. Nelson, for the taxable periods ending December 31, 2003 and December 31, 2007.

I declare under penalty of perjury that the foregoing is true and correct.

Executed this 28th day of November, 2011.

A handwritten signature in black ink, appearing to read 'Chris Grimes', written over a horizontal line.

Chris Grimes
Revenue Officer